

EXHIBIT 22

Merchant & Gould

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May 21, 2010

Andrew N. Stein
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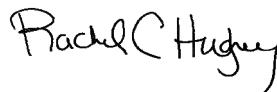
Via E-mail

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No.: 09-620 (REP)
M&G No.: 16391.0001USZA

Dear Andrew:

I write in response to your letter I received last night regarding L0415816. Please identify each SKU you assert should be included and identify exactly where that SKU product is accused of infringing in ePlus's Initial Infringement Expert Report of Alfred C. Weaver, filed on May 5, 2010.

Yours very truly,



Rachel C. Hughey